a second semiconductor layer of a second conductivity type formed on the first major surface of said first semiconductor layer;

a third semiconductor layer of the second conductivity type formed on said second semiconductor layer;

a fourth semiconductor layer of the first conductivity type formed on said third semiconductor layer;

at least one first trench and at least one second trench arranged to penetrate through at least said fourth semiconductor layer from a surface of said fourth semiconductor layer such that a bottom part of an external wall of said at least one second trench is in direct contact with a region of the second conductivity type;

a first semiconductor region of the second conductivity type selectively formed in said surface of said fourth semiconductor layer vicinal to said at least one first trench;

a first insulating film formed on an internal wall of said at least one first trench;

B1 a first material serving as a control electrode buried in said at least one first trench and formed on said first insulating film;

a second material formed in said at least one second trench, the second material not cont. being a control electrode;

a first main electrode electrically connected to said second material formed in said at least one second trench and to at least a part of said first semiconductor region and formed over a surface of said fourth semiconductor layer; and

a second main electrode formed on the second major surface of said first semiconductor layer.

3. (Twice Amended) The semiconductor device according to claim 1, wherein

B2 said at least one first trench includes a trench formed in a predetermined direction along a surface of said fourth semiconductor layer,